

## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



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Signature of Presiding Judge or Court Executive

12/03/2013

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Date

San Joaquin

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Court

FY13-14, Qtr 1

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Joaquin

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Court

FY13-14, Qtr 1

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

San Joaquin

Court

FY13-14, Qtr 1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	267.57	260.59			

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**Superior Court of California, County of San Joaquin  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)**

For the month ended September									
Fiscal Year 2013/14									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (2,245,750)	\$ 324,653	\$ (299,574)	\$ 2,254,647			\$ 2,045,301	\$ 2,079,277	\$ 2,279,820
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (22,747)	\$ (22,747)	\$ (58,098)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (24,539)	\$ (24,539)	\$ (5,781)
Credit Card								\$ 9,460	\$ 9,460
Cash on Hand	\$ 9,460							\$ 423,394	\$ (794,922)
Cash with County	\$ 313,029	\$ 228,122	\$ (117,757)					\$ 0	\$ 0
Cash Outside of the AOC							\$ 0	\$ 0	\$ 0
<b>Total Cash</b>	<b>\$ (1,923,262)</b>	<b>\$ 552,775</b>	<b>\$ (417,331)</b>	<b>\$ 2,254,647</b>			<b>\$ 1,998,015</b>	<b>\$ 2,464,845</b>	<b>\$ 1,430,478</b>
Short Term Investment	\$ 9,967,304						\$ 1,971,186	\$ 11,938,491	\$ 6,323,466
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 9,967,304</b>						<b>\$ 1,971,186</b>	<b>\$ 11,938,491</b>	<b>\$ 6,323,466</b>
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 45
Accounts Receivable - General	\$ 19,977		\$ 300,288					\$ 320,266	\$ 409,403
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 19,603					\$ 19,603	\$ 80,045
Trust Due To/From							\$ 3	\$ 3	\$ 3
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 745							\$ 745	\$ 923
<b>Total Receivables</b>	<b>\$ 20,723</b>	<b>\$ 0</b>	<b>\$ 319,891</b>	<b>\$ 0</b>			<b>\$ 3</b>	<b>\$ 340,617</b>	<b>\$ 490,419</b>
Prepaid Expenses - General	\$ 0		\$ 1,596					\$ 1,596	\$ 457
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 1,596</b>					<b>\$ 1,596</b>	<b>\$ 457</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 8,064,765</b>	<b>\$ 552,775</b>	<b>\$ (95,844)</b>	<b>\$ 2,254,647</b>			<b>\$ 3,969,204</b>	<b>\$ 14,745,549</b>	<b>\$ 8,244,820</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 49,478	\$ 0	\$ 0				\$ 30,370	\$ 79,848	\$ 18,083
Due to Other Funds	\$ 3	\$ 0	\$ 0				\$ 745	\$ 748	\$ 926
Due to Other Courts									
Due to State	\$ 0			\$ 0				\$ 0	\$ 0
TC145 Liability							\$ 1,472,209	\$ 1,472,209	\$ 1,601,147
Due to Other Governments	\$ 0		\$ 35,237	\$ 2,254,647				\$ 2,289,885	\$ 2,609,343
AB145 Due to Other Government Agency							\$ 0	\$ 0	
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 261	\$ 261	\$ 433
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 49,481</b>	<b>\$ 0</b>	<b>\$ 35,237</b>	<b>\$ 2,254,647</b>			<b>\$ 1,503,585</b>	<b>\$ 3,842,951</b>	<b>\$ 4,229,932</b>
Civil							\$ 1,395,321	\$ 1,395,321	\$ 1,856,920
Criminal							\$ 885,544	\$ 885,544	\$ 565,178
Unreconciled - Civil and Criminal							\$ 10,702	\$ 10,702	\$ 10,447
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 21,784	\$ 21,784	\$ 20,623
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,313,351</b>	<b>\$ 2,313,351</b>	<b>\$ 2,453,169</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 164,089							\$ 164,089	\$ 55,173
Deferred Compensation Payable									
Deductions Payable		\$ 0	\$ 0					\$ 0	
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 164,089</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 164,089</b>	<b>\$ 55,173</b>
Revenue Collected in Advance	\$ 1,786		\$ 0					\$ 1,786	\$ 3,726
Liabilities For Deposits	\$ 55,200	\$ 650					\$ 17,056	\$ 72,907	\$ 49,292
Jury Fees - Non-Interest							\$ 107,205	\$ 107,205	\$ 119,751
Fees - Partial Payment & Overpayment							\$ 28,007	\$ 28,007	\$ 24,278
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 916,000		\$ 0					\$ 916,000	\$ 916,000
<b>Total Other Liabilities</b>	<b>\$ 972,986</b>	<b>\$ 650</b>	<b>\$ 0</b>				<b>\$ 152,269</b>	<b>\$ 1,125,906</b>	<b>\$ 1,113,046</b>
<b>Total Liabilities</b>	<b>\$ 1,186,557</b>	<b>\$ 650</b>	<b>\$ 35,237</b>	<b>\$ 2,254,647</b>			<b>\$ 3,969,204</b>	<b>\$ 7,446,297</b>	<b>\$ 7,851,320</b>
<b>Total Fund Balance</b>	<b>\$ 6,878,208</b>	<b>\$ 552,125</b>	<b>\$ (131,081)</b>	<b>\$ 0</b>				<b>\$ 7,299,252</b>	<b>\$ 393,500</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 8,064,765</b>	<b>\$ 552,775</b>	<b>\$ (95,844)</b>	<b>\$ 2,254,647</b>			<b>\$ 3,969,204</b>	<b>\$ 14,745,549</b>	<b>\$ 8,244,820</b>



**Superior Court of California, County of San Joaquin  
Trial Court Operations Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances  
(Unaudited)**

	For the month ended September								2012/13	
	Fiscal Year 2013/14								2012/13	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
	Non-Grant	Grant								
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 10,724,094	\$ 16,808					\$ 10,740,902	\$ 25,931,655	\$ 5,837,073	\$ 24,931,114
Improvement and Modernization Fund	\$ 1,374						\$ 1,374	\$ 93,602	\$ (266)	\$ 93,639
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 135,829						\$ 135,829	\$ 1,051,690	\$ 211,112	\$ 1,089,780
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 30,009						\$ 30,009	\$ 576,584	\$ 39,667	\$ 615,179
Other Miscellaneous								\$ 1,245,356		\$ 2,160,652
	\$ 10,891,306	\$ 16,808					\$ 10,908,114	\$ 28,896,887	\$ 6,087,566	\$ 28,890,364
<b>Grants</b>										
AB 1058 Commissioner/Facilitator			\$ 147,738				\$ 147,738	\$ 998,910	\$ 0	\$ 998,910
Other AOC Grants			\$ 15,222				\$ 15,222	\$ 54,216	\$ 0	\$ 27,516
Non-AOC Grants			\$ 28,229				\$ 28,229	\$ 781,798	\$ 12,968	\$ 918,834
			\$ 191,189				\$ 191,189	\$ 1,834,924	\$ 12,968	\$ 1,945,260
<b>Other Financing Sources</b>										
Interest Income	\$ 821	\$ 4					\$ 824	\$ 13,520	\$ 1,340	\$ 15,650
Investment Income										
Donations										
Local Fees	\$ 37,189	\$ 20,538					\$ 57,727	\$ 390,900	\$ 29,810	\$ 215,975
Non-Fee Revenues										\$ 1,225
Enhanced Collections		\$ 52,827					\$ 52,827	\$ 134,230	\$ (5,828)	\$ 146,941
Escheatment										\$ 91,945
Prior Year Revenue	\$ 335		\$ (345)				\$ (8)		\$ (4,819)	\$ 0
County Program - Restricted		\$ 132,923					\$ 132,923	\$ 1,047,231	\$ 31,913	\$ 671,589
Reimbursement Other	\$ 3,867						\$ 3,867	\$ 58,000	\$ 3,495	\$ 63,200
Sale of Fixed Assets										
Other Miscellaneous	\$ 258						\$ 258		\$ 156	
	\$ 42,470	\$ 206,293	\$ (345)				\$ 248,418	\$ 1,643,881	\$ 56,065	\$ 1,206,525
<b>Total Revenues</b>	<b>\$ 10,933,776</b>	<b>\$ 223,101</b>	<b>\$ 190,844</b>				<b>\$ 11,347,721</b>	<b>\$ 32,377,692</b>	<b>\$ 6,156,599</b>	<b>\$ 32,042,149</b>
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 3,009,979	\$ 113,873	\$ 188,099				\$ 3,311,951	\$ 15,956,876	\$ 3,674,065	\$ 15,344,169
Temp Help	\$ 155,809						\$ 155,809	\$ 167,300	\$ 97,596	\$ 260,796
Overtime									\$ 567	
Staff Benefits	\$ 1,940,907	\$ 57,158	\$ 102,656				\$ 2,100,721	\$ 9,667,894	\$ 2,195,897	\$ 9,836,779
	\$ 5,106,695	\$ 171,032	\$ 290,755				\$ 5,568,482	\$ 25,792,070	\$ 5,968,125	\$ 25,441,744
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 129,620	\$ 10,065	\$ 4,449				\$ 144,134	\$ 801,960	\$ 137,320	\$ 725,333
Printing	\$ 40,590	\$ 675	\$ 539				\$ 41,804	\$ 98,151	\$ 10,195	\$ 83,454
Telecommunications	\$ 49,517		\$ 558				\$ 50,076	\$ 183,205	\$ 26,413	\$ 350,590
Postage	\$ 43,815		\$ 108				\$ 43,923	\$ 256,485	\$ 50,475	\$ 211,825
Insurance								\$ 11,700		\$ 11,700
In-State Travel	\$ 12,473	\$ 7,720	\$ 2,724				\$ 22,917	\$ 139,833	\$ 6,939	\$ 51,941
Out-of-State Travel										
Training	\$ 692						\$ 692	\$ 5,600	\$ 431	\$ 2,795
Security Services	\$ 97,315		\$ 2,145				\$ 99,460	\$ 683,368	\$ 100,758	\$ 731,730
Facility Operations	\$ 35,710		\$ 1,253				\$ 36,963	\$ 447,477	\$ 54,600	\$ 454,618
Utilities	\$ 0						\$ 0	\$ 32,000		\$ 33,000
Contracted Services	\$ 317,388	\$ 81,897	\$ 3,848				\$ 403,132	\$ 1,859,900	\$ 319,277	\$ 2,170,086
Consulting and Professional Services	\$ 144,171		\$ 0				\$ 144,171	\$ 1,366,821	\$ 251,077	\$ 1,890,179
Information Technology	\$ 20,974						\$ 20,974	\$ 863,150	\$ 43,911	\$ 149,401
Major Equipment								\$ 135,000	\$ 0	
Other Items of Expense	\$ (41)						\$ (41)	\$ 20,000	\$ 1,713	\$ 20,000
	\$ 892,222	\$ 100,357	\$ 15,624				\$ 1,008,204	\$ 6,904,650	\$ 1,003,108	\$ 6,886,652
<b>Special Items of Expense</b>										
Grand Jury		\$ 14,174					\$ 14,174	\$ 142,226	\$ 22,703	\$ 65,328
Jury Costs	\$ 53,519						\$ 53,519	\$ 342,375	\$ 92,904	\$ 328,200
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 0						\$ 0		\$ 0	
<b>Capital Costs</b>										
Internal Cost Recovery	\$ (15,022)		\$ 15,022				\$ 0	\$ 0		\$ 0
Prior Year Expense Adjustment	\$ 1,535	\$ (1,203)	\$ 525				\$ 857		\$ (553)	
	\$ 40,032	\$ 12,971	\$ 15,547				\$ 68,549	\$ 484,801	\$ 115,054	\$ 393,528
<b>Total Expenditures</b>	<b>\$ 6,038,949</b>	<b>\$ 284,360</b>	<b>\$ 321,925</b>				<b>\$ 6,645,235</b>	<b>\$ 33,181,321</b>	<b>\$ 7,086,286</b>	<b>\$ 32,721,924</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 4,894,827</b>	<b>\$ (61,259)</b>	<b>\$ (131,081)</b>				<b>\$ 4,702,486</b>	<b>\$ (803,629)</b>	<b>\$ (929,687)</b>	<b>\$ (679,775)</b>
<b>Operating Transfers In (Out)</b>										
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 1,983,382	\$ 613,384	\$ 0	\$ 0			\$ 2,596,766	\$ 2,596,766	\$ 1,323,187	\$ 1,323,187
Ending Balance (Deficit)	\$ 6,878,208	\$ 552,125	\$ (131,081)	\$ 0			\$ 7,299,252	\$ 1,793,137	\$ 393,500	\$ 643,412

Superior Court of California, County of San Joaquin  
 Trial Court Operations Fund  
 Statement of Program Expenditures  
 (Unaudited)

	For the month ended September									
	Fiscal Year 2013/14							2012/13		
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,888,534	\$ 145,985	\$ 0			\$ (629)	\$ 2,033,890	\$ 9,152,356	\$ 2,366,952	\$ 10,416,144
Traffic & Other Infractions	\$ 371,940	\$ 11,750				\$ (345)	\$ 383,346	\$ 1,994,341	\$ 433,153	\$ 2,044,601
Other Criminal Cases	\$ 772,153	\$ 111,626				\$ 870	\$ 884,650	\$ 4,358,860	\$ 897,691	\$ 3,799,512
Civil	\$ 457,624	\$ 7,516					\$ 465,140	\$ 2,325,556	\$ 477,343	\$ 1,959,627
Family & Children Services	\$ 616,539	\$ 17,869			\$ 15,022	\$ 1,423	\$ 650,853	\$ 2,943,094	\$ 580,731	\$ 2,785,131
Probate, Guardianship & Mental Health Services	\$ 138,201	\$ 829					\$ 139,029	\$ 803,462	\$ 148,434	\$ 655,780
Juvenile Dependency Services	\$ 40,994	\$ 14,166					\$ 55,161	\$ 217,905	\$ 43,957	\$ 243,953
Juvenile Delinquency Services	\$ 79,421	\$ 5,722					\$ 85,142	\$ 456,800	\$ 101,474	\$ 464,532
Other Court Operations	\$ 210,987	\$ 89,636				\$ 562	\$ 301,185	\$ 1,478,663	\$ 272,503	\$ 1,573,777
Court Interpreters	\$ 217,303	\$ 104,138					\$ 321,441	\$ 1,192,645	\$ 292,047	\$ 1,237,674
Jury Services	\$ 72,123	\$ 39,137	\$ 53,519				\$ 164,779	\$ 836,252	\$ 197,595	\$ 740,531
Security		\$ 102,008					\$ 102,008	\$ 731,946	\$ 105,026	\$ 742,306
<b>Trial Court Operations Program</b>	<b>\$ 4,865,819</b>	<b>\$ 650,383</b>	<b>\$ 53,519</b>		<b>\$ 15,022</b>	<b>\$ 1,881</b>	<b>\$ 5,586,622</b>	<b>\$ 26,491,880</b>	<b>\$ 5,916,907</b>	<b>\$ 26,663,568</b>
Enhanced Collections	\$ 34,874	\$ 65,980					\$ 100,853	\$ 134,230	\$ 24,502	\$ 146,941
Other Non-Court Operations	\$ 12,060	\$ 12,897	\$ 14,174			\$ (1,203)	\$ 37,927	\$ 331,225	\$ 44,066	\$ 281,500
<b>Non-Court Operations Program</b>	<b>\$ 46,933</b>	<b>\$ 78,876</b>	<b>\$ 14,174</b>			<b>\$ (1,203)</b>	<b>\$ 138,780</b>	<b>\$ 465,455</b>	<b>\$ 68,568</b>	<b>\$ 428,441</b>
Executive Office	\$ 136,358	\$ 1,167			\$ (3,148)		\$ 134,377	\$ 588,992	\$ 200,483	\$ 640,634
Fiscal Services	\$ 156,049	\$ 5,572			\$ (3,725)		\$ 157,896	\$ 794,191	\$ 175,120	\$ 780,905
Human Resources	\$ 120,826	\$ 10,561			\$ (2,777)		\$ 128,610	\$ 543,644	\$ 120,216	\$ 517,870
Business & Facilities Services	\$ 80,595	\$ 88,795			\$ (1,860)	\$ 179	\$ 167,709	\$ 909,999	\$ 208,467	\$ 881,832
Information Technology	\$ 161,902	\$ 172,850			\$ (3,512)		\$ 331,240	\$ 3,387,160	\$ 396,526	\$ 2,808,674
<b>Court Administration Program</b>	<b>\$ 655,730</b>	<b>\$ 278,945</b>			<b>\$ (15,022)</b>	<b>\$ 179</b>	<b>\$ 919,832</b>	<b>\$ 6,223,986</b>	<b>\$ 1,100,811</b>	<b>\$ 5,629,915</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 5,568,482</b>	<b>\$ 1,008,204</b>	<b>\$ 67,693</b>		<b>\$ 0</b>	<b>\$ 857</b>	<b>\$ 6,645,235</b>	<b>\$ 33,181,321</b>	<b>\$ 7,086,286</b>	<b>\$ 32,721,924</b>